CLCON No. 192 of 2004

Hon. P.C. Pant, J.

This contempt petition has been moved under Contempt of Court's Act, 1971 for alleged non compliance of the Order dated 12.11.2003 passed by the Court in writ petition No. 1133 (M/S) of 2003 whereby operation of the impugned notice dated 10.09.2003 passed by Trade Tax Officer, Pithoragarh has been stayed by the Court.

A perusal of the contempt petition shows that the stayed impugned notice was passed under Section 22 of the U.P. Trade Tax Act i.e. rectification of the mistake. However, the impugned notice in this petition on the basis of which commission of Contempt of Court's Act has been alleged is a notice under Section 21(2) of the said Act by the Assistant Commissioner, Trade Tax in which the petitioner has been given opportunity for hearing. Apparently it does not appear to be the contempt of the impugned order dated 12.11.2003.

The petition papers to be misconceived and is hereby rejected.

(P.C. Pant, J.)

Dt. 10.08.2004

HN